

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 30.04.2019

CORAM :
THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.8252 & 8255 of 2019
and
W.M.P.No.8810 of 2019

M/s BGR Boilers Pvt Ltd,
Represented by Authorised Signatory R N S Tomar,
443 Guna Building, Anna Salai,
Teynampet,
Chennai 600 018,
Tamil Nadu ... Petitioner in both the W.Ps

Vs.

- 1.Assistant Commissioner of Income Tax,
Corporate Circle 1(2),
121 Mahatma Gandhi Road,
Nungambakkam,
Chennai.
- 2.Dispute Resolution Panel 2,
A Wing, 4th Floor, Kendriya Sadan,
Koramangala,
Bengalure - 560 034. ... Respondents in both W.Ps

PRAYER IN W.P.No.8252 of 2019:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus or other appropriate Writ, direction or order in the nature of Writ, calling for the records comprised in the order of the Second Respondent dated 26.02.2019 in order no.F No 101/DRP-2/BANG/2018-19 in PAN AADCB7238D, for the Assessment Year 2015-16 on the file of the Second Respondent, quash the same and direct the Second Respondent to hear the objections of the Petitioner to the draft assessment order of the First Respondent and pass order on merits.

Prayer in W.P.No.8255 of 2019:-Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records comprised in the order of the First Respondent under section 143(3) read with section 144C of the Income Tax Act, 1961, in PAN AADCB7238D dated 26th February 2019, in order number ITBA/AST/A/143(3)/2018-19/1015165033(1) for the Assessment Year 2015-16 on the file of the First Respondent, quash the same.

For Petitioner : Mr.N.V.Balaji

For Respondents: Mr.Hema Murali Krishnan, Sr.S.C.

ORDER

The petitioner in this writ petition seeks certiorarified mandmas, quashing an order passed by the Dispute Resolution Panel-2 and a direction to the Panel to hear the objections of the petitioner afresh and pass orders on merits.

2. The Dispute Resolution Panel has dismissed the objections rightly for the reason that the objections have been filed with a delay of one day and there is no power vested with the DRP for condonation of delay in filing of objections.

3. The reason for delay is stated to be that the draft order of assessment was received on a Saturday i.e. 29.12.2018 and the petitioner mistakenly computed the period of limitation of thirty days from 31st of December, 2018 the following Monday. There was, thus, a delay of one day in approaching the Tribunal.

4. A formal counter has been filed by the respondent.

5. Upon hearing the parties, I am of the view that the reasons, as stated in the affidavit, are quite acceptable. The delay of one day is, thus, condoned. The objections dated 29.01.2019 are returned to the file of the DRP that is directed to hear the same and pass orders on merits after hearing the petitioner.

6. This writ petition is allowed in the above terms. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1.Assistant Commissioner of Income Tax,
Corporate Circle 1(2),
121 Mahatma Gandhi Road,
Nungambakkam,
Chennai.

2.Dispute Resolution Panel 2,
A Wing, 4th Floor, Kendriya Sadan,
Koramangala,
Bengalure - 560 034.

+2ccs to Mr.N.V.Balaji, Advocate, S.R.No.42351 & 42352
+1cc to Mrs.Hema Murlaikrishnan, Advocate, S.R.No.42381

W.P.Nos.8252 & 8255 of 2019
and W.M.P.No.8810 of 2019

EV(CO)

RRS(20/06/2019)

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